



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Terry Clutter
DOCKET NO.: 24-00602.001-R-1
PARCEL NO.: 16-26-210-027

The parties of record before the Property Tax Appeal Board are Terry Clutter, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$41,881
IMPR.: \$106,609
TOTAL: \$148,490

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of wood siding exterior construction with 1,722 square feet of living area. The dwelling was constructed in 1924, is approximately 100 years old, and has an effective age of 1973.¹ Features of the home include a basement, central air conditioning, a fireplace, and a 440 square foot garage. The property has an approximately 5,718 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject and within 0.40 of a mile from the subject. The comparables are improved with 2-story homes of brick or

¹ The parties differ regarding the subject's effective age. The Board finds the best evidence of effective age is found in the property record card submitted by the board of review.

wood siding exterior construction ranging in size from 1,664 to 1,732 square feet of living area. The homes were built from 1918 to 1928 and have effective ages ranging from 1970 to 1975. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 180 to 400 square feet of building area. The comparables have improvement assessments ranging from \$88,048 to \$96,410 or from \$50.87 to \$57.94 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$92,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,490. The subject property has an improvement assessment of \$106,609 or \$61.91 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject and within 0.33 of a mile from the subject. The comparables are improved with 1.5-story or 2-story homes of wood or vinyl siding exterior construction ranging in size from 1,512 to 1,660 square feet of living area. The dwellings are 98 or 101 years old. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 242 to 600 square feet of building area. The comparables have improvement assessments ranging from \$96,864 to \$106,703 or from \$64.06 to \$67.37 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparables #1 and #3, which are less similar to the subject in dwelling size, design, and/or garage size than the other comparables in this record. The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparable #2, which are more similar to the subject in design, dwelling size, age, location, and most features. These comparables have improvement assessments of \$88,048 and \$106,703 or \$51.49 and \$64.28 per square foot of living area, respectively. The subject's improvement assessment of \$106,609 or \$61.91 per square foot of living area is bracketed by the two best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

September 16, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Terry Clutter, by attorney:
Arden Edelcup
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085